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by the grantor for his own convenience, and acquiesced in by subsequent grantees, were equivalent to changes by agreement, and did not prejudice the rights of the subsequent grantee of the easement.

[Ed. Note.—For other cases, see Easements, Cent. Dig. §§ 103, 107; Dec. Dig. § 48 (6).* 4 Va.-W. Va. Enc. Dig. 859.]

Appeal from Circuit Court, Shenandoah County.

Suit for injunction by Joseph M. Ryman and another against Ephraim H. Hammond. From a decree for named plaintiff, defendant appeals. Affirmed.

Tavener & Bauserman, of Woodstock, for appellant.

Walton & Walton, of Woodstock, for appellees.

TRESNON, Revenue Com'r, v. BOARD OF SUP'RS OF HENRICO COUNTY et al.

Nov. 23, 1916.

[90 S. E. 615.]

1. Statutes (§ 101 (1)*)—Constitution—Repeal by Implication.—The doctrine of repeal by implication not being favored by courts, where two acts dealing with the same subject-matter can be harmonized, courts will give effect to both.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. §§ 230, 233, 234; Dec. Dig. § 161 (1).* 16 Va.-W. Va. Enc. Dig. 1151.]

2. Taxation (§ 365*)—Levy—Statute—Construction.—Code 1904, § 1040a, providing that the shares of the holders of bank stock be deducted from list furnished for taxation on certificate that they are owned and returned for taxation in another city or county, is not repugnant to or repealed by implication by the Bank Act of March 18, 1915 (Laws 1915, c. 142), which does not in terms refer to section 1040a, does designate the sections intended to be amended and re-enacted, and section 19 of which provides that banks, etc., shall pay to state treasury, etc., the taxes assessed against its stockholders.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. §§ 608-611; Dec. Dig. § 365.* 16 Va.-W. Va. Enc. Dig. 1151.]

3. Statutes (§ 121 (1)*)—Construction—Constitutional Provisions.—Code 1904, § 1040a, the original enactment of which was entitled "An act providing for the taxation of shares of stock issued by banks located in counties and cities," although it provides for deduction of shares of stockholders resident in another city or county than the bank, is not violative of Const. 1902, § 52, prescribing that no law

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

shall embrace more than one subject which shall be expressed in its title.

[Ed. Note.—For other cases, see Statutes, Cent. Dig. §§ 146, 173; Dec. Dig. § 121 (1).* 12 Va.-W. Va. Enc. Dig. 749.]

4. Taxation (§ 40 (1)*)—Uniformity—Constitutional Provisions.—Code 1904, § 1040a, touching the taxation of shares of stock in banks and providing for deduction of shares of stockholders resident in another city or county than the bank, is not violative of Const. 1902, § 168, providing for uniformity of taxation upon the same class of subjects within the territorial limits of the authority levying the tax.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. §§ 68, 71; Dec. Dig. § 40 (1).* 13 Va.-W. Va. Enc. Dig. 85.]

Error to Circuit Court of City of Richmond.

Proceeding by mandamus by the Board of Supervisors of Henrico County and others against Tresnon, Commissioner of Revenue, etc., of the City of Richmond. From an order of the Circuit Court awarding a peremptory writ of mandamus, defendant brings error. Affirmed.

H. R. Pollard, of Richmond, for plaintiff in error.

W. W. Beverly and *Hill Montague*, both of Richmond, for defendants in error.

GENERAL ACCIDENT, FIRE & LIFE ASSUR. CORP., Limited
v. MURRAY.

Nov. 16, 1916.

[90 S. E. 620.]

1. Insurance (§ 605 (5)*)—Accident Insurance—Action on Policy—Sufficiency of Evidence—Accident.—In an action under an accident policy covering "bodily injuries effected directly and independently of all other causes through accidental means," evidence held not to show that the erysipelas of which the assured died was accidentally caused by the rubbing of his foot by his shoe.

[Ed. Note.—For other cases, see Insurance, Cent. Dig. §§ 1719, 1721, 1722; Dec. Dig. § 665 (5).* 1 Va.-W. Va. Enc. Dig. 72.]

2. Evidence (§ 477 (1)*)—Fact or Conclusion.—A statement of a witness that an abrasion or reddish looking place on the assured's ankle "looked" like erysipelas was an unwarranted statement from one not shown to be competent to express an opinion on such a subject.

[Ed. Note.—For other cases, see Evidence, Cent. Dig. § 2237; Dec. Dig. § 477 (1).* 5 Va.-W. Va. Enc. Dig. 313.]

3. Appeal and Error (§ 927 (5)*)—Question of Fact—Demurrer to

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.